DEC 13 2006

Docket No.: 050203-0149

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. National Stage Application of

Customer Number: 31824

Kiminobu HIRATA, et al.

Confirmation Number: 4387

U.S. Application No.: 10/576,720

Group Art Unit: Not Yet Assigned

IAP15 Rec'd PC

International Application No.:

PCT/JP2004/013307

Examiner: Not Yet Assigned

International Filing Date: September 13, 2006

For:

ENGINE CONTROL APPARATUS

AND ENGINE OPERATING

METHOD

Mail Stop PCT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

LETTER SUBMITTING DECLARATION AND POWER OF ATTORNEY

Dear Sirs:

Submitted herewith is a copy of an executed Declaration And Power Of Attorney for filing in the above-referenced application.

Please charge the Late Filing Surcharge of \$130.00 to Deposit Account No. 502203. Please charge any shortage in fees due in connection with the filing of this paper, including extension of time fees, to Deposit Account No. 502203 and please credit any excess fees to such deposit account.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Please recognize our Customer No. 31824 as our

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Date: December 12, 2006

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